IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 15TH DECEMBER 2006 / 24TH AGRAHAYANA 1928

WP(C).No. 33440 OF 2006(E)

PETITIONER:

M/S. JOSE SANITORY AGENCIES,
KURICKAL BUILDINGS, EDAPPALLY, COCHIN-24,
REPRESENTED BY ITS PARTNER, MR.THOMAS.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM.

2. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-III, ERNAKULAM.

3. DEPUTY COMMISSIONER (APPEALS) III,
COMMERCIAL TAXES, ERNAKULAM.

4. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM.

GOVT. PLEADER SRI. JULIAN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15.12.2006, THE COURT ON THE SAME DAY, DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 33440 OF 2006

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DATED THIS, THE 15TH DAY OF DECEMBER, 2006.

J U D G M E N T

Ext. P4 is is under challenge, which is an interim order passed by the appellate authority, by which petitioner is directed to pay 50% of the disputed tax on or before 25.12.2006 and to furnish security to the balance tax due. Even though it is contended that the order is passed in a mechanical way, on going through the same, it is seen that the appellate authority has applied its mind and after finding that there is a prima facie case, passed the order impugned. In such circumstances, there is no ground to interfere with the order Ext.P4.

2. However, the time for payment of 50% of the amount as directed by the appellate authority will stand extended by one month from today.

Subject to the above modification, the writ petition is dismissed.

P.R. RAMAN,
(JUDGE)

knc/-